The California State University
OFFICE OF THE CHANCELLOR

Vlad Marinescu
Vice Chancellor and
Chief Audit Officer
562-951-4430
vmarinescu@calstate.edu

Audit and Advisory Services
401 Golden Shore
Long Beach, CA 90802-4210

September 4, 2024

Dr. Jeffrey D. Armstrong, President
California Polytechnic State University, San Luis Obispo
1 Grand Avenue
San Luis Obispo, CA 93407

Dear Dr. Armstrong:

Subject: Audit Report 23-73, *Accessible Technology*,
California Polytechnic State University, San Luis Obispo

We have completed an audit of *Accessible Technology* as part of our 2023-2024 Audit Plan, and the final report is attached for your reference. The audit was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

I have reviewed the management response and have concluded that it appropriately addresses our recommendations. The management response has been incorporated into the final audit report, which will be posted to Audit and Advisory Services' website. We will follow-up on the implementation of corrective actions outlined in the response and determine whether additional action is required.

Any observations not included in this report were discussed with your staff at the informal exit conference and may be subject to follow-up.

I wish to express my appreciation for the cooperation extended by university personnel over the course of this review.

Sincerely,

Vlad Marinescu
Vice Chancellor and Chief Audit Officer

c: Mildred García, Chancellor
    Lillian Kimbell, Chair, Committee on Audit
   Anna Ortiz-Morfit, Vice Chair, Committee on Audit

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ACCESSIBLE TECHNOLOGY

CALIFORNIA POLYTECHNIC STATE UNIVERSITY, SAN LUIS OBISPO

AUDIT REPORT 23-73
SEPTEMBER 4, 2024
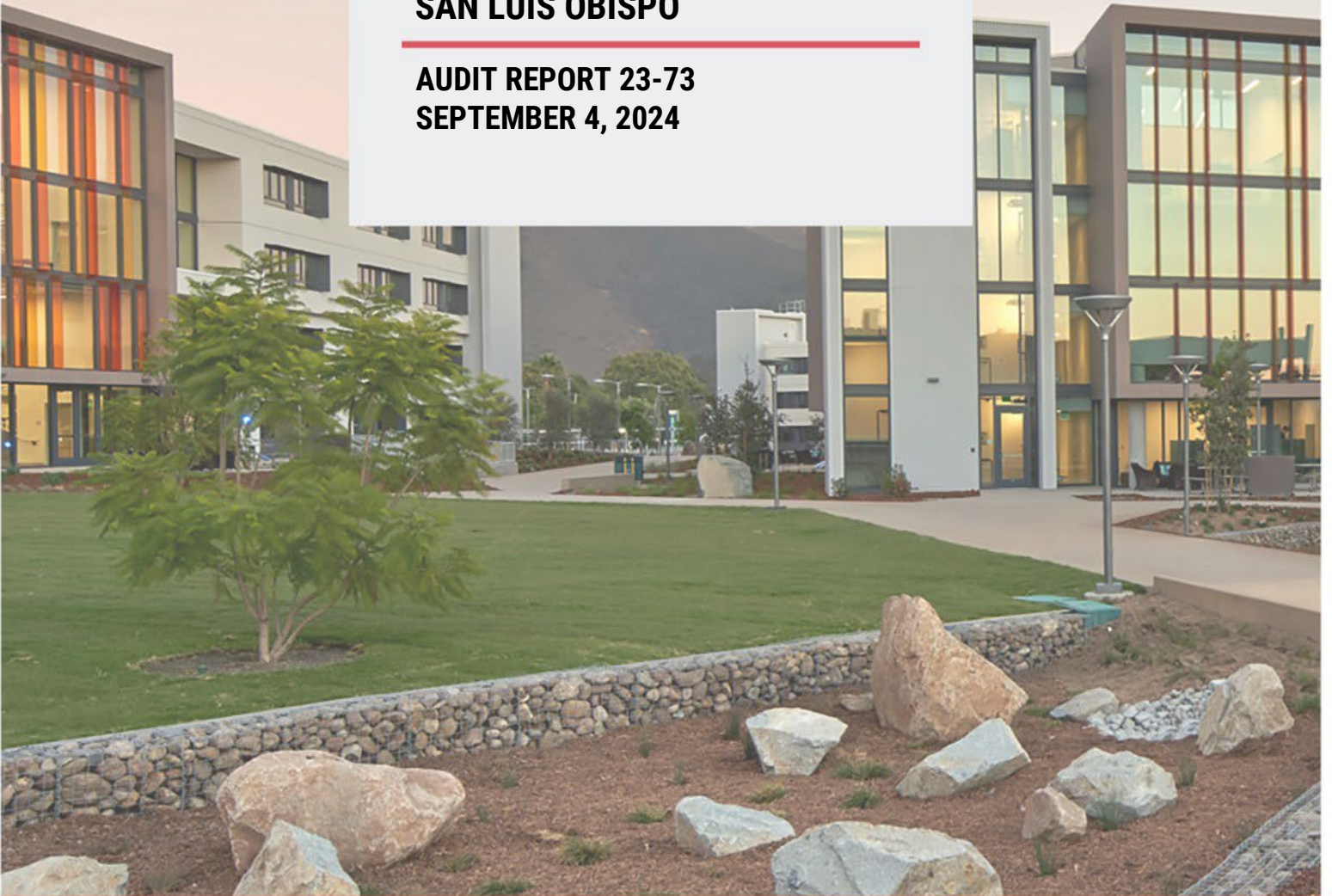
EXECUTIVE SUMMARY

AUDIT OBJECTIVES AND BACKGROUND

In accordance with the fiscal year 2023/24 Audit Plan, as approved by the Board of Trustees, Audit and Advisory Services performed an audit of accessible technology at California Polytechnic State University, San Luis Obispo (Cal Poly San Luis Obispo).

The objectives of the audit were to ascertain the effectiveness of the operational and administrative controls for the California State University (CSU) Accessible Technology Initiative (ATI) and to ensure compliance with relevant federal and state regulations, Trustee policy, Office of the Chancellor (CO) directives, and university procedures. The CSU ATI provides guidelines for compliance with regulations related to the implementation and monitoring of the federal statute.

OVERALL CONCLUSION

Based upon the results of the work performed within the scope of the audit, except for the weaknesses described below, the operational and administrative controls for ATI as of May 17, 2024, taken as a whole, provided reasonable assurance that risks were being managed and objectives were met.

AUDIT SCOPE AND RESULTS

In general, we found that ATI operations were effective and services were provided in compliance with CSU policies and procedures. However, our review did note areas for improvement related to the accessibility of websites and instructional materials. In addition, the university process for scanning websites could be improved as website attachments were not scanned for accessibility. A summary of the observations noted in the report is presented below. Further details are specified in the remainder of the report.

Area	Processes Reviewed	Audit Assessment
Program Oversight	Oversight of ATI program, ATI policy, annual ATI plan and report, and ATI complaint process	*Observation noted in ATI steering committee oversight*
Website Accessibility	Website development overview, website accessibility scanning and remediation procedures, and creation of accessible websites training	*Observation noted in website accessibility remediation*
Procurement	Policy and procedures for electronic and information technology purchases, training for accessible technology purchase requirements	*Effective – no reportable observations noted*
Instructional Materials	Scanning and remediation of learning management system (LMS) courses and instructional materials (documents, video, and audio)	*Observation noted in the areas of scanning and remediation courses and instructional materials*

The audit focused on procedures in effect from January 1, 2023, through May 17, 2024. Our audit and evaluation included the audit tests we considered necessary in determining whether operational and administrative controls are in place and operative. Our review was limited to gaining reasonable assurance that essential elements of ATI were in place and did not examine all aspects of the program.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

1. ATI STEERING COMMITTEE OVERSIGHT

OBSERVATION

The ATI steering committee was not meeting regularly with the university ATI workgroups and had not met since 2021.

Effective oversight of ATI activities helps to ensure that administrative responsibilities are addressed, promotes compliance, and reduces the university's exposure to potential litigation or regulatory sanctions.

RECOMMENDATION

We recommend that the university steering committee develop a schedule to meet regularly with the university ATI workgroups.

MANAGEMENT RESPONSE
We concur. The university steering committee will develop a schedule to meet regularly with the university ATI workgroups.
Anticipated date of completion: January 3, 2025

2. WEBSITE COMPLIANCE MONITORING

OBSERVATION

The university website compliance monitoring did not ensure that accessibility issues identified were remediated in a timely manner.

We found that information technology services performed scans of the university websites and provided scan results to the website content administrators. However, the university did not have a procedure to follow up with the website content administrators to ensure that website accessibility issues were remediated.

In addition, we found that 72% of webpages had accessibility issues that needed to be manually reviewed and, if necessary, manually remediated. Further, 167 university webpages did not include a web accessibility statement.

Remediation of website accessibility issues helps ensure compliance with accessibility standards.

RECOMMENDATION

We recommend that the university update the process to ensure that website accessibility issues are addressed in a timely manner.

MANAGEMENT RESPONSE

We concur. The university will update the process to ensure that website accessibility issues are addressed in a timely manner.

Anticipated date of completion: July 1, 2025

3. DOCUMENT COMPLIANCE MONITORING

OBSERVATION

The university did not have a process to routinely scan documents on the university website for accessibility compliance.

The university uses scanning software to determine whether a website and its textual content are compliant; however, the process did not include scanning attached documents in formats such as Microsoft Word, Microsoft Excel, and PDF. In addition, the university did not have a formalized process to scan documents before uploading them to the university website.

Implementing processes to evaluate whether documents are accessible before they are uploaded to the university website and monitoring ongoing compliance helps to ensure that the university is consistently providing materials that are compliant with accessibility standards.

RECOMMENDATION

We recommend that the university routinely scan all documents on its website for accessibility compliance.

MANAGEMENT RESPONSE

We concur. The university will routinely scan all documents on its website for accessibility compliance.

Anticipated date of completion: July 1, 2025

4. INSTRUCTIONAL MATERIAL ACCESSIBILITY

OBSERVATION

The university process for ensuring instructional material accessibility required improvement.

The university used the software product Ally to identify materials that were not compliant with accessibility goals. These reports were made available to the faculty, but the university did not have a process to ensure that the identified non-compliant instructional materials were remediated.

Implementing processes to evaluate whether documents are accessible before they are uploaded into the learning management system helps ensure that the university is consistently providing instructional materials that are compliant with accessibility standards.

RECOMMENDATION

We recommend that the university implement procedures to ensure that all instructional materials are compliant.

MANAGEMENT RESPONSE
We concur. The university will implement procedures that will support remediation of noncompliant instructional materials, thus resulting in increased compliance. Anticipated date of completion: September 1, 2025 (start of Fall Term 2025)

GENERAL INFORMATION

ADDITIONAL BACKGROUND

In August 1998, President Bill Clinton signed into law the Rehabilitation Act Amendments of 1998. Among other things, the law requires federally funded programs and services to provide people with disabilities access to electronic and information technology. It also strengthened Section 508 of the Rehabilitation Act, which was enacted to eliminate barriers in information technology, make new opportunities available for people with disabilities, and encourage development of technologies that will help achieve these goals. The law applies to all federal agencies, which must ensure that any electronic and information technology that is developed, procured, maintained, or used is accessible to employees and members of the public with disabilities. Section 508 also describes various means for disseminating information, including computers, software, and electronic office equipment. It applies to, but is not solely focused on, federal web pages on the Internet. The law does not apply to private industry or state and local government, but those entities must comply with the law if they are receiving federal funds or under contract with a federal agency. Government Code §11135 requires the CSU and other state governmental entities to comply with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended.

In 2004, the CSU implemented Executive Order 926, *Policy on Disability Support and Accommodations*, to make information technology resources and services accessible to all CSU students, faculty, and staff, as well as the general public. Concurrently, the CSU developed the Center for Accessible Media to help expedite the delivery of electronic instructional texts to eligible CSU students with disabilities. In January 2006, the CSU launched the ATI in order to develop the work plan, guidance, and resources to assist universities in carrying out the accessible technology (AT) provisions of its revised *Policy on Disability Support and Accommodations*. CSU ATI plans are continuously developing and were revised and extended through policy every year from 2007 to 2014 based on experiences reported by the universities and the understanding that ATI requirements and milestones should be flexible, allowing universities to follow different plans for accomplishing them. It is anticipated that the ATI will continue to evolve as new needs are identified.

In January 2013, the CSU issued Coded memorandum Academic Affairs (AA) 2013-3, *Accessible Technology Initiative*, to provide universities with guidance for implementing AT. The memorandum establishes responsibilities and outlines overall governance, specified project planning, and established implementation timelines.

In December 2015, the CSU amended AA-2013-03 by issuing AA-2015-22 to enhance the guidance by outlining specific systemwide activities and responsibilities of the Office of the Chancellor (CO) ATI department and enhancing the reporting requirements to include annual reporting to both the CO ATI department and the university president.

In May 2018, the CSU issued Executive Order 1111, which supersedes the original ADA EO 926.

At Cal Poly San Luis Obispo, the responsibility for establishing and maintaining an effective ATI program resides with the co-executive sponsors of the steering committee, the executive vice president of academic affairs and the vice president of information technology. Steering committee members include key stakeholders from a variety of groups across the university, including the Center for Teaching, Learning and Technology; Disability Resource Center; human resources; academic senate; procurement; and library. Steering committee responsibilities include compiling and submitting an annual report to the CO on the status indicator levels for ATI objectives at Cal Poly San Luis Obispo.

The Americans with Disabilities Act is broad in its scope, but we focused on compliance with Section 508, which the CSU refers to as AT. The scope included both student and employee accessibility. Specific areas

reviewed included overall governance and responsibility for implementing the initiative, as well as review of the three key components of ATI: website accessibility, procurement, and instructional materials. Our review included compliance with Trustee policy, federal and state directives, university policies and procedures, technological compliance, procedures for handling complaints, and communication and employee training.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls changes over time. Specific limitations that may hinder the effectiveness of an otherwise adequate system of controls include, but are not limited to, resource constraints, faulty judgments, unintentional errors, circumvention by collusion, and management overrides. Establishing controls that would prevent all these limitations would not be cost-effective; moreover, an audit may not always detect these limitations.

Our testing and methodology was designed to provide a review of key operational and administrative controls and included interviews, walkthroughs, and detailed testing on certain aspects of the AT program. The review was limited to gaining reasonable assurance that essential elements of the program were in place and did not examine all aspects of the program.

CRITERIA

Our audit was based upon standards as set forth in federal and state regulations and guidance, Trustee policy, Office of the Chancellor directives, and university procedures, as well as sound administrative practices and consideration of the potential impact of significant risks. This audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

This review emphasized, but was not limited to, compliance with:

- EO 1111, *The California State University Board of Trustees Policy on Disability Support and Accommodations*
- AA-2015-22, *Accessible Technology Initiative: Amendment to AA-2013-03*
- AA-2013-03, *Accessible Technology Initiative*

AUDIT TEAM

Senior Information Technology Audit Manager: Dave White
Senior Information Technology Auditor: Ernesto Pangilinan